IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 6TH AUGUST 2007 / 15TH SRAVANA 1929

WP(C).No. 23888 of 2007(R)

PETITIONER:

BATA INDIA LTD., MANNIL ARCADE,
PALAKKAD - REPRESENTED BY ITS OFFICER SALES
TAX - ALOK DAS.

BY ADV. SRI.R.RAMADAS

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INTELLIGENCE OFFICER
(INVESTIGATION BRANCH),
COMMERCIAL TAXES, PALAKKAD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.23888 of 2007

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Dated this the 6th day of August, 2007.

JUDGMENT

Since petitioner has filed revision against penalty proceedings, there will be stay against recovery of penalty vide Ext.P4 till disposal of revision by the revisional authority on petitioner remitting rupees seventy five thousand within one month from now. The revisional authority is directed to take up the revision out of turn and dispose of the same within two months from the date of making payment as above. Since petitioner is a well known company having several establishments in Kerala, there will be direction to the second respondent to dispense with furnishing of Bank Guarantee or furnishing security for the balance amount.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms